

Exhibit L

U.S. OIL TRADING, LLC

MARINE BUNKER
RECEIPT FOR DELIVERY TO VESSEL

TACOMA REFINERY P.O. BOX 2255 TACOMA, WA 98401-2255 (253) 383-1651	VESSEL NAME: SOFIA EXPRESS	IMO# 9450404	VESSEL AGENT: NORTON LILLY
	BARGE COMPANY: OLYMPIC TUG & BARGE	BARGE NO.: BETSY ARNTZ	U.S. OIL S.A. NUMBER: 14-190
	DELIVERY LOCATION (INCLUDE TERMINAL OR DOCK NAME) WUT		

PRODUCT									
GRADE	DENSITY kg/m3 @ 15C	API GRAVITY	FLASH PMCC F	POUR POINT DEGREES C	SULFUR WT%	BS&W VOL%	VISCOSITY CST @ 50C	VANADIUM PPM	ALUMINUM PPM
RMK 700	983	12.4	216°	-6	2.740%	<0.05	686.00		

THIS FUEL OIL COMPLIES WITH REGULATION 14 (1) OR (4) (a) AND REGULATION 18 (1) OF MARPOL ANNEX VI.

REPRESENTATIVE SAMPLES TAKEN AND RETAINED BY _____

PHYSICAL PROPERTY TEST RESULTS LISTED BY _____

SAMPLES DELIVERED TO BARGE BY _____

THIS SECTION TO BE COMPLETED BY BARGE COMPANY REPRESENTATIVE			
QUANTITY**			
GRADE:	RMK 700	GRADE:	MGO
GRADE:	F/O 2.2		
Total Gross Barrels Delivered By Barge	(17829.12)	0.00	0.00
Temp. and Grav. Conversion Factor	0.9629		
Total Net Barrels	-17167.66	0.00	0.00
Conversion Factor - Bbls/ M. Ton	0.15612		
Metric Tons Delivered	-2680.22	0.00	0.00
DATE AND TIME ALL FAST AT LOADING TERMINAL	October 29, 2014 7:25	TIME STARTED PUMPING TO VESSEL	October 29, 2014 8:35
		DATE AND TIME FINISHED PUMPING TO VESSEL	October 29, 2014 12:55

CERTIFICATION OF EXPORT. Vessel certifies that it intends to use product delivered in barge at U.S. Oil's terminal for bunkers on a voyage leaving the U.S. Port.

EXEMPTION FROM SALES AND USE TAX & AIR POLLUTION REGULATION: The shipper vessel to which this product is delivered is engaged in operating as a private or common carrier by water in interstate or foreign commerce. The recipient certifies that the product purchased under this receipt is for use in connection with its business of operating as a private or common carrier by water in interstate or foreign commerce; that while the vessel is within the territorial boundaries of the State of Washington, it will not consume the product delivered hereunder; and that the sale is entitled to exemption from the retail sales and use tax of the State of Washington under the provisions of RCW 82.08.0261 and WAC 458-20-175, and exemption from Section 9.07 (d) of PSAPCA Regulation 1.

DISCLAIMERS: No disclaimer stamp of any type or form will be accepted on this bunker certificate, nor should any such stamp be applied, nor will it alter, change or waive U.S. Oil's Maritime Lien against the vessel or waive the vessel's ultimate responsibility and liability for the debt incurred through this transaction.

MARITIME LIENS: All disputes arising out of this transaction shall be interpreted and enforced in accordance with the general maritime law of the United States of America and all statutes related thereto.

DELIVERY POINT: Title to and the risk of loss of oil passes to customer of delivery point to vessel at the vessel's expense.

Signed as receipt for volume and delivery-temperature only. Specifications subject to verification by analysis of vessel's retained sample.

REMARKS:

** ERRORS MADE BY THE BARGE MAN AND CORRECTED BY THE BARGING COMPANY WILL APPEAR AS CORRECTIONS ON THE WHITE COPY ONLY.

PRODUCT DISCHARGED TO VESSEL LISTED ABOVE
A REPRESENTATIVE SAMPLE HAS BEEN DELIVERED TO THE VESSEL REPRESENTATIVE

SEAL #: M(36757041)S(36833745)B(36833723)

BARGE COMPANY REPRESENTATIVE: By

(BARGE CO. REPRESENTATIVE)

29-Oct-14

(DATE)

THE FOREGOING RECEIVED ON BOARD VESSEL (SEE STATEMENT ABOVE)

SEAL #: M(7602808)S(7602814)B(7602804)

MGO

FOR THE VESSEL, OFFICIAL

Hapag-Lloyd

Captain

(TITLE) (DATE)

Ship Management
gez. Gründel